

ID: CCA_2010120108423237

Number: **201102061**

Office:

Release Date: 1/14/2011

UILC: 6227.00-00

From:

Sent: Wednesday, December 01, 2010 8:42:42 AM

To:

Cc:

Subject: RE: Statute of Limitations - AAR

A Form 872-IA can extend the statute under section 6227(b). The problem is that the current forms are not for the taxable year during which the partnership generated the deductions. To the extent the partnership items from the unextended year are claimed on a carryforward partner year that has been extended, however, this would arguably allow an AAR to be filed for the closed base partnership year for the purpose of issuing refunds in any year of a partner held open under the Forms 872-IA.